

## **ATTACK ON ACADEMIC DISHONESTY: WHAT ‘LIES’ AHEAD?**

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### **ABSTRACT**

*The purpose of this study is to apply corporate fraud fighting methods to develop a framework for fighting academic dishonesty in higher education. The evidence in the literature overwhelmingly supports the existence of academic dishonesty in higher education, with increases in admitted cheating over the past several decades and as many as 80 percent admitting to cheating (Auger 2013) and less than five percent of the students indicating that they got caught cheating (Diekhoff et al. 1996). Drawing from specific findings in the literature and positioned from the four fraud fighting methods (prevention, detection, investigation, and follow-up), an academic integrity framework is proposed.*

### **INTRODUCTION**

Academic dishonesty is prevalent in classrooms across the country. A plethora of evidence from the literature exists to substantiate this bold claim. The explosion of online programs on college campuses over the past decade without specific academic dishonesty prevention techniques provides fertile ground to exacerbate the prevalence of academic dishonesty. In addition, the availability of textbook solutions manuals and test banks available for purchase via the internet further intensifies the academic integrity issue. Most recently, it was reported that students are cheating with tiny listening devices that link to MP3 players or telephones (Moore 2017). Now is the time, for all faculty members, administrators, and governing bodies to take the steps necessary to preserve the academy by attacking academic dishonesty and producing graduates with integrity.

The purpose of this paper is to draw on the literature to provide a comprehensive view of academic dishonesty within a framework in which to build an attack on academic dishonesty and encourage dialogue about an epidemic that affects nearly all higher education programs. Prior to the framework, a case for a framework and dialogue among academicians is made.

### **A CASE FOR AN ATTACK ON ACADEMIC DISHONESTY FRAMEWORK**

In addition to producing college graduates with integrity, the merits for dialogue about and a framework to attack academic dishonesty include the lack of a clear definition of academic honesty, evidence from the literature of the existence of academic dishonesty, and the inability to pinpoint students prone to academic dishonesty based on individual characteristics. The inability to pinpoint specific individual characteristics parallels the corporate fraud literature, that states the motivations of perpetrators provides a better indication of those prone to commit fraud. These motivations are commonly depicted by the fraud triangle.

#### **Academic Dishonesty: Defined or Not**

The specific definition of academic dishonesty appears to differ from institution to institution and from country to country. Differences may also exist between faculty within the same institution. For example, one faculty teaching an online course may believe cheating occurs when resources are used while completing an online exam, while another professor might assume students will use resources while completing online exams.

Professors might take for granted that students know what constitutes cheating. However, a study that requested students to identify whether they had cheated, both before and after receiving a definition of cheating, reported more cheating behaviors after receiving a definition (Burruis et al. 2007) of academic dishonesty. The definition provided to students was the definition from one of the author's institutions. Elements of the definition included "giving or receiving of illegal aid from other persons or materials," "use of prior knowledge of contents of the test or quiz without authorization from the instructor," and discussions with others that had already completed a test (Burruis et al. 2007, p 4). Another study that highlights the differences in definition of academic dishonesty occurred when graduate-level students received the answer to a difficult quiz question "inadvertently" by a visiting scholar (Woodbine and Amirthalingam 2013). The information was "inadvertent" because the researchers had intentionally provided the information to one section of a course in order to determine whether the students would use the information to their benefit. Students used the information to correctly respond to the quiz question and when debriefed, indicated they did not believe it was cheating. However, students in a control section of the course that did not receive the information viewed it quite differently.

The evidence in the literature also suggests differences in academic dishonesty definitions across geographical boundaries and academic majors. Ukrainian students define academic dishonesty differently than U. S. students (Yukhymenko-Iescroart, 2014). Business students in Iran have a different perspective on serious academic ethical misconduct than do business students from Australia (Mirshekary and Lawrence 2009). U.S. business students view various forms of dishonesty as being more serious than do business students from the United Arab Emirates (Williams et al. 2014), yet U.S. accounting students are more likely to cheat than U.K. accounting students (Salter et al. 2011).

It is clear that the lack of a universally-accepted definition of academic dishonesty exists among faculty and across institutions of higher education, academic majors, and across geographical boundaries. Resurreccion (2012), through factor analysis, produced two overriding constructs to define academic dishonesty. These two constructs are those "committed inside" [the classroom] and those committed "outside the classroom." However, online instruction and blended (online homework and/or part of the course online and part of the course face-to-face) may blur the lines between "inside" and "outside the classroom. Despite the differences, students should have a crystal-clear understanding of that which constitutes academic honesty (dishonesty) instituted in the particular environment. Some contend that Millennials need a very

detailed and specific definition of cheating, as Millennials are rules-based (Wilson, 2004). In addition to the lack of a clear definition of academic dishonesty, the literature provides evidence that academic dishonesty exists.

### Evidence of Academic Dishonesty

The literature overwhelmingly supports the existence of academic dishonesty in classrooms across the United States, across countries, and across academic majors within institutions of higher learning. Albrecht et al. (2009, p 5) reports on several longitudinal studies of cheating in high schools and colleges. The latter studies showed increases in cheating among high school and college students by as much as 55 percent. One study reports 80 percent of the students in the study admitted to cheating (Auger 2013). Another study reported 71 percent of the students admitted to cheating (Williams et al. 2014). However, less than five percent of students state they got caught cheating (Diekhoff et al. 1996). Teixeira and Rocha (2009, p 667) present evidence that shows an upward trend in cheating among economics' and business' students. Students believe that about 30 percent of students cheat on exams and about 45 percent cheat on written assignments (Premeaux, 2005).

Multiple studies report of cheating among students in various countries, including but not limited to China (Ma et al. 2013), the Czech Republic (Preiss et al. 2013), Iran (Ahmadi 2012) and Taiwant (Lin and Wen 2007). In addition, Teixeira (2013) provides evidence that academic cheating by business and economics students correlates with students' respective country's level of corruption. Cheating also crosses academic disciplines as it was found among business (Freire 2014, Smith and Shen 2013, Mirshekary and Lawrence 2009), engineering (Harding et al. 2012), nursing (McCabe 2009), and public relations majors (Auger 2013).

The limited evidence presented confirms the existence of academic cheating. The evidence also makes clear that cheating is not limited to one country, one institution, and/or one academic major. Academic dishonesty is pervasive and needs attention. Multiple studies appear in the literature with a focus on developing a profile of student characteristics that are prone to cheating.

### Student Characteristics and Motivations

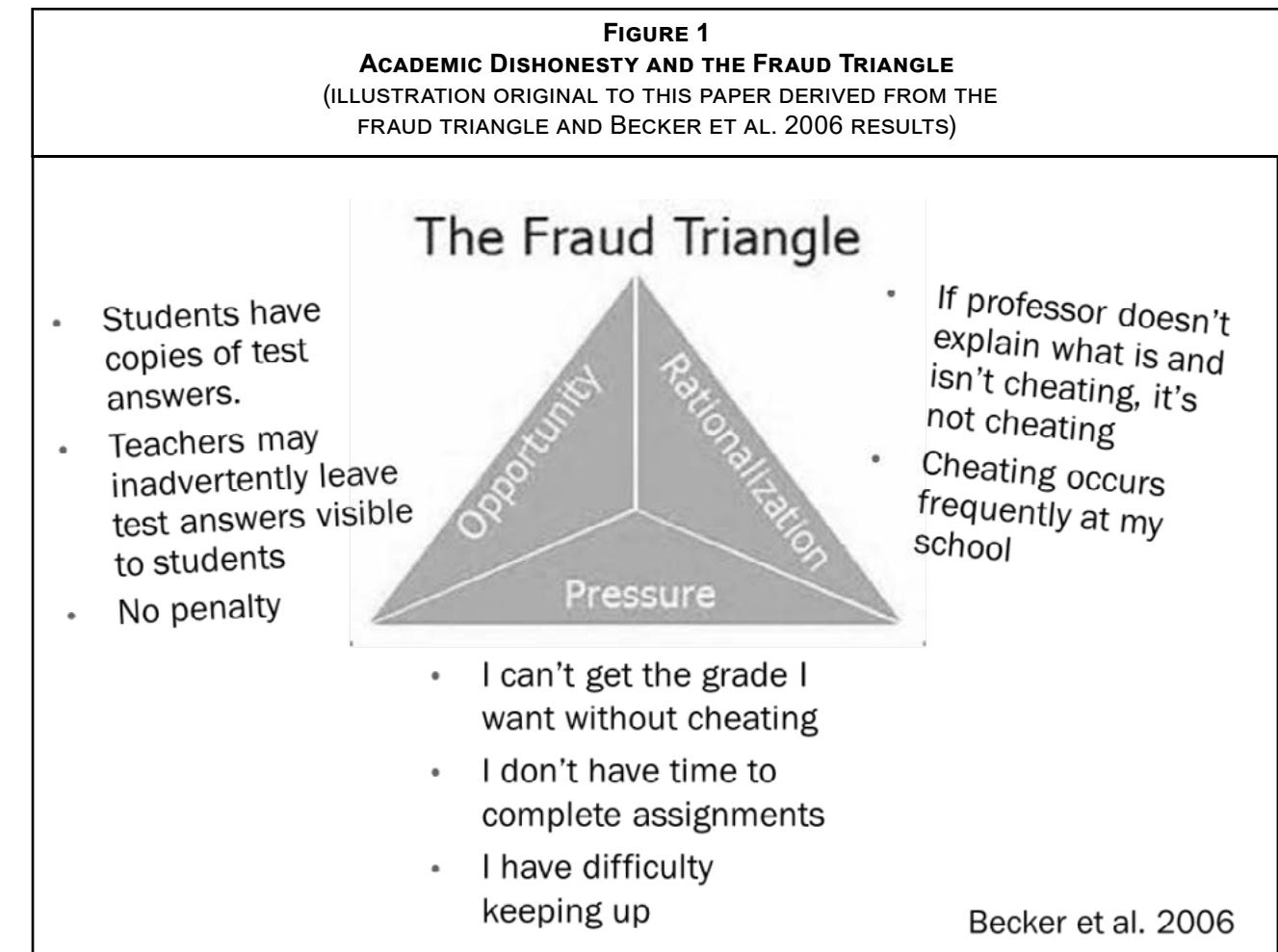
Many studies appear in the literature that attempt to identify characteristics of those inclined to commit acts of academic dishonesty. Similar to the fraud literature, personal characteristics provide little promise for the identification of those that commit acts of academic dishonesty. Gender was not significant on one study (Kerkvliet and

Sigmund 1999) where others found females to be less tolerant of unethical practices (Mirshekary and Lawrence 2009) and more likely to report cheating (Smith and Shen 2013). Another study found males to be more likely to assist in cheating and that males believe cheating to be more socially acceptable (Smyth and Davis 2003). However, the same study found females are less likely to admit to cheating (Smyth and Davis 2003). Academic major, alcohol consumption, and average hours a week studying was not significantly correlated to cheating (Kerkvliet and Sigmund 1999). The lack of academic major in Kerkvliet and Sigmund (1999) is in contrast to earlier mentioned studies where differences were found among academic majors (Teixeira and Rocha 2009).

Academics could learn from those that fight corporate fraud, by moving away from the characteristics of the offender and to the motivations behind the dishonest act. The fraud literature reveals that the attack on fraud begins with the identification of the elements that appear in the three-pronged fraud triangle: (1) pressure (incentive), (2) opportunity, and (3) rationalization (Cressey 1973).

Becker et al. (2006) research on student cheating resulted in Cressey's fraud triangle to explain cheating. They found a positive relationship between the three elements of the fraud triangle and academic dishonesty. Students completed a Likert-type survey with responses subsequently factor analyzed to identify common constructs (Becker et al. 2006). The resulting constructs were labeled pressure, opportunity, and rationalization; the three points of the fraud triangle (see Figure 1).

The Association of Certified Fraud Examiners (ACFE, The Fraud Triangle) describes a chronology of the three points on the triangle. First, pressure needs to exist. From the perspective of academic dishonesty, this pressure might come from the desire to obtain specific grade within the time frame available for earning that grade (Becker et al. 2006, Kerkvliet and Sigmund 1999). After the pressure appears, the perpetrator identifies an opportunity to commit the dishonest act without getting caught (ACFE, The Fraud Triangle). This opportunity might arise from a lack of proctors, too few exam proctors, graduate assistants proctoring exams (Kerkvliet and Sigmund 1999), other



students providing answers to exam questions (Becker et al. 2006), faculty's lack of action to deter academic dishonesty (Becker et al. 2006). Finally, the perpetrator must be able to rationalize, or make the action acceptable to oneself (ACFE, The Fraud Triangle). Rationalizations that appear in Becker et al. (2006) includes, among others, "If a professor does not explain what he/she considers cheating, the professor can't say I cheated" and "The penalties for academic dishonesty at our school are not severe." Additional rationalizations might include "it's only college," "it's only a course," "everybody does it," and/or "it's only required for my major but I'll never need it."

The evidence presented thus far clearly suggests that academic dishonesty is a problem in institutions of higher education. Lacking a clear definition of academic dishonesty as an issue appears with students rationalizing cheating behavior with "faculty not explaining what he/she considers cheating" (Booker et al. 2006). Additional evidence of the problem appears with the limited evidence presented of studies on academic dishonesty and research attempting to identify characteristics of those who cheat.

#### **FRAMEWORK: ATTACK ON ACADEMIC DISHONESTY**

The proposed framework draws on the corporate fraud literature that describes method to attack corporate fraud. More specifically, the proposal offers a four-pronged attack on academic dishonesty that includes prevention, detection, investigation, and follow-up (see Figure 2).

#### **Prevention (Deterrence)**

The academic community, in many cases, follows the approach found in the corporate world to prevent fraud. That is, prevention efforts predominantly appear in the form of removing opportunities, mainly by implementing controls. Security over exams, calculated questions, different colored paper, different versions of the same exam, a seat between students, online proctoring services, walking around the room while students take exams, etc., represent controls to minimize academic dishonesty. Hollinger and Lanza-Kaduce (1996) reveal that many of these mechanisms reduce cheating in the classroom.

Internal control methods implemented in the corporate world to prevent fraud include a strong tone at the top, meaningful codes of conduct, employee activity monitoring, whistleblower hotlines, and perpetrator punishment (Dorminey et al. 2012). These same mechanisms could easily be implemented in higher education classrooms and/or institutions.

#### **Tone at the Top**

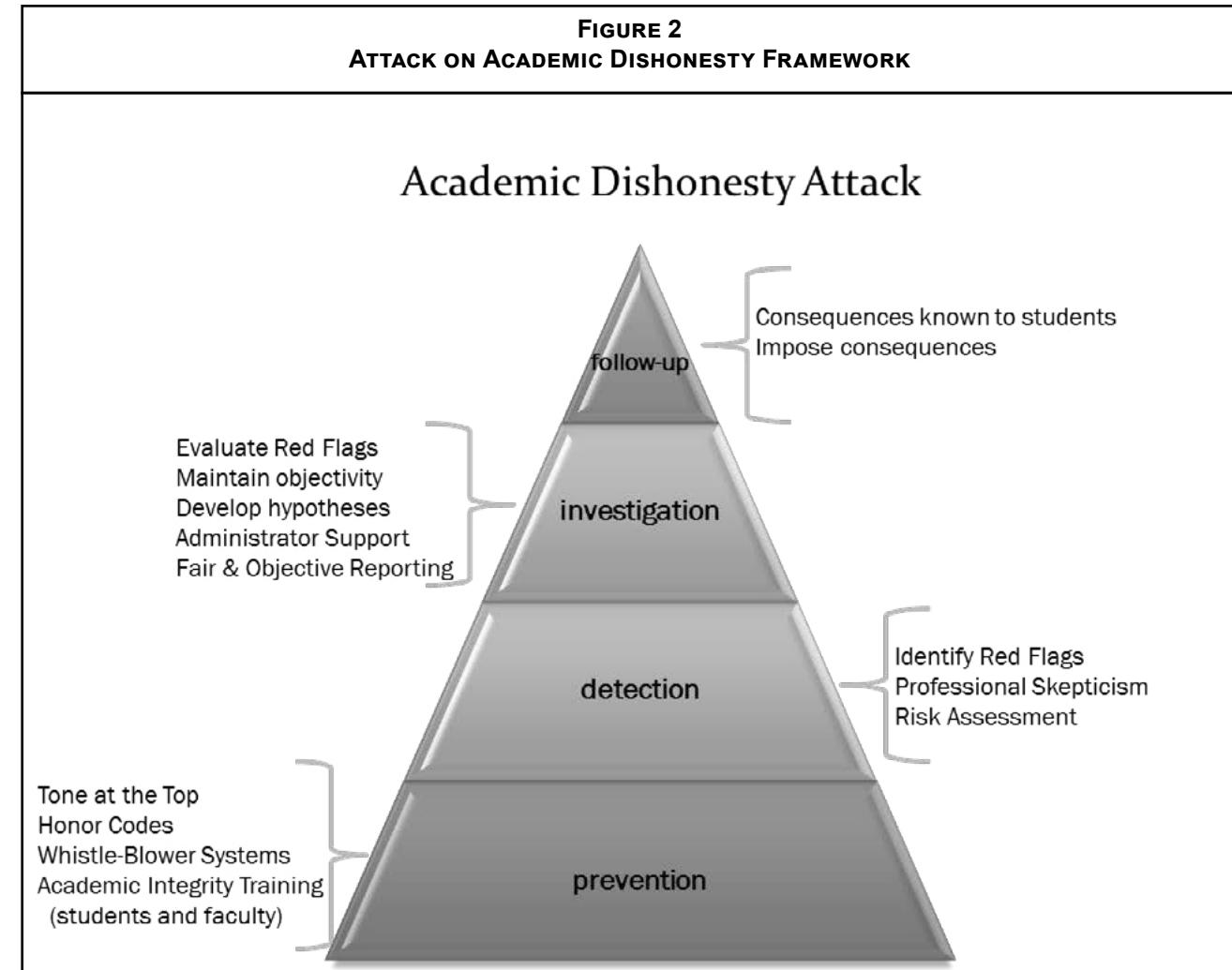
As in industry, tone at the top of institutions in higher education is equally important. Tone at the top refers to appropriate modeling of actions and behaviors by those in administrative power. The accounting and auditing profession state the tone at the top is the foundation of internal controls (COSO 1987, 1992, 2004, 2013). Appropriate modeling by those at the top of the organization provides examples from which employees draw when determining their individual actions within the organization.

From a student's perspective, tone at the top includes not only the university President, Vice Presidents, and Deans, but also faculty. However students' perceptions of faculty are not so enlightening. Students were found to be more ethical than faculty regarding faculty activities (Marshall et al. 1997). Turkish students' view faculty's classroom and professional behavior is negative (Ozcan et al. 2013). Faculty and/or administrators that ignore suspected cheating send a negative message, as identified in Becker (2006) where students indicated penalties for academic dishonesty were not severe at their school. Despite what might appear as a propensity for students to cheat in school, over 90 percent of 1,045 advertising students view working for a company with high ethical standards as important (Fulerton et al. 2013).

Two studies present evidence that faculty ignore suspected cheating (Tabachnick et al., 1992; Coren, 2011). Keith-Spiegel et al. (1998) report that reasons faculty ignore cheating include "insufficient evidence, stress, effort, fear, and denial" (cf Liebler 2012, p 328). Other studies report that faculty (Volpe et al., 2008) and business deans (Brown et al., 2010) underestimate the amount of cheating that occurs. As a foundational piece to the framework to fight academic dishonesty, it is critically important that faculty and administrators pay heed to the messages sent to students by not giving acts of academic dishonesty appropriate attention.

#### **Honor Codes**

Research on honor codes indicates honor codes prove successful in reducing cheating in the classroom (Ely et al. 2013). University honor codes have also shown to reduce cheating in the classroom (Canning 1956, McCabe et al. 1999) and subsequently, in the workplace (Raaf 2004, McCabe et al., 1996, Sims 1993). Burrus et al. (2007) found that students at institutions with honor codes are less likely to admit to cheating than students at institutions without honor codes. Fortunately the studies that found honor codes reduce cheating were based on empirical results and not students' perceptions.



The mere existence of an honor code may not be enough to deter cheating. Reminders of the honor code may be necessary to reduce cheating (Bing et al. 2012). In addition, awareness and enforcement of the honor code is critical in deterring student cheating (O'Neill and Pfeiffer 2012, Pauli et al. 2014).

#### **Whistleblower Hotlines**

Student monitoring of peers and whistleblowing may be activities that need cultivating. Students may view "ratting out" or "telling" as negatives. A culture that tells one not to be a "tattle tale" from a very young age makes it difficult for many students to reveal known acts of academic integrity. MacGregor and Stucks (2014) find that a group of accounting graduate students "remains fallaciously silent" (p 149) when faced with "telling." Evidence reveals that accounting students are also hesitant to report faculty misconduct (Jones et al. 2014).

The Sarbanes-Oxley Act of 2002 called for the institution of whistleblower systems, with a prohibition against retaliating against whistleblowers. In 2015, the Office of Whistleblowers (OWB) received an increase of 30 percent in whistleblower tips over the number of 2012 tips. The OWB states the increase may be due to the awareness of the awarding of tens of millions of dollars to whistleblowers (SEC 2015, p 1). Most students do not have whistleblower systems, and certainly not a system that provides financial rewards. However, students that admit to having cheated in the past support incentives and cash rewards for whistleblowing (Bernardi et al. 2016).

#### **Academic Training**

Albrecht et al. (2009) suggest fraud training as a method to prevent corporate fraud. Extending fraud training to the academic environment, via discussions of ethical issues in class, reveals a reduction of the acceptance of cheating (Molnar and Kletke 2012). Academic honesty train-

ing should extend beyond the basic "rules" of conduct, as Gu and Neesham (2014) reveal that rules-based training without self-reflection does little to internalize, and thus enhance, ethical decision-making (academic honesty). In addition, faculty and administrators, as well as students, should be involved with the training.

Academic honesty/dishonesty training, on a semester-by-semester basis, highlights the importance the university, college, and faculty place on integrity. A beginning of the semester training aligned with a professional organization such as The Center for the Public Trust (multi-disciplinary student and professional organizations with a focus on ethical leadership), Beta Alpha Psi (accounting), local Chamber of Commerce, or DECA (marketing and other business majors) might prove beneficial. The training might be required for all students with the training culminating with a ceremony and signing of a "pledge to integrity" (academic honesty). The training and pledge would serve as a constant reminder of the importance of integrity as a student. Training might address the typical pressures and rationalizations faced/used by students to cheat. Appropriate academic honesty behaviors might also prove beneficial in the training.

Equally important to other elements of training, a clear definition of academic integrity should appear in the training. Vignettes and/or role playing scenarios could be used to highlight what constitutes appropriate behavior. It is also equally important that consequences of academic integrity be an integral portion of the training.

#### Consequences and Penalties

The fraud literature suggests that known consequences and penalties deter corporate fraud (Albrecht et al. 2009). Crown and Spiller (1998) provide evidence of the same deterrent (preventive) effect on academic cheating. Molnar and Kletke (2012) found that the enforcement of consequences to cheating reduces the acceptability of cheating. As noted in Becker et al. (2006), the lack of follow-through with consequences provides a rationalization for students to cheat.

The ideal environment includes preventive measures to keep all students honest. In addition to specific classroom measures to prevent cheating, an appropriate tone at the top, honor codes, whistleblower systems and academic training may all help to prevent cheating. Despite measures to prevent cheating, most faculty have witnessed indications, or red flags, of cheating.

#### Detection (red flags)

Detection simply means the identification of suspicious activity, versus a verdict of guilty. Albrecht et al. (2009) states that fraud detection begins with the identification of suspicious activity (red flags, indicators, or symptoms), but also states that the suspicious activity might not actually be fraud (p. 82). They identify methods of detection include chance, reports by others (e.g. hotlines or whistleblower systems), and examining data to identify anomalies (Albrecht et al. 2009). These same concepts apply in the academy; however, faculty and administrators must be willing to acknowledge that cheating occurs. As noted earlier, many faculty prefer not to face the existence of cheating (Keith-Spiegel et al. 1998) and business deans underestimate the amount of cheating that occurs (Volpe et al. 2008).

It is acknowledged that administrators may not support faculty pursuing acts of cheating, and that leaving red flags unnoticed is easier. It is also acknowledged that the red flags may not be cheating or strong evidence of cheating. However, faculty must pursue red flags to build an environment with high academic integrity.

Drawing on the work of Dorminey et al. (2012), detection or the identification of red flags requires professional skepticism and risk assessment. Professional skepticism might suggest that educators pursue that which appears out of the ordinary. For example, a student that earns a "D" two times, in the same course when completed in the face-to-face environment but makes an "A" when enrolled in the same course in the online environment would certainly appear to be out of the ordinary and worth pursuing.

Risk assessment involves evaluating the environment in which the dishonest act occurred, in addition to identifying the likelihood and magnitude of the act (Dorminey et al. 2012). From an academic perspective, the environments include inside the physical classroom, students' study places, and online course delivery. The literature indicates that students are less likely to cheat when they believe they are being watched (Chen et al. 2014). However, many faculty acknowledge students might attempt to cheat right under the professor's nose (e.g. water bottles with material printed and affixed inside of the bottle, cheat sheets attached to the inside of ball caps, and now ... small listening devices linked to a phone or MP3 player). Despite the brave that chance in-class cheating activities, online students typically are not being watched. In addition, online homework completed by both face-to-face and online students typically is not "watched."

The magnitude of cheating should be considered in light of the impact on education programs, the academy, the respective professions, and society as a whole. A long-term

impact exists with the frauds of the late 1990s that rocked corporate America. The like of the Enron, MCI WorldCom, and HealthSouth frauds resulted in major corporate legislation. Corporate Boards of Directors, CEOs, and CFOs, as well as publicly-traded companies saw additional restrictions and costly documentation procedures, and well as additional responsibilities for financial reporting.

Ignoring red flags (documented by the whistleblower in the Enron case) were overlooked and caused devastation to the organizations and their creditors, employees, and retirees of those organizations. As the producers of individuals that eventually work in corporate America, red flags in the academic environment should not be ignored. All red flags should be investigated.

#### Investigation

Red flags should be carefully investigated with professional skepticism and objectivity. Faculty should avoid jumping to the conclusion that cheating occurred without properly investigating the red flag. For example, an investigation of two students submitting work from the same IP address (red flag) may indicate they are roommates.

Elements provided by Albrecht et al. (2009, p 85). First, investigations follow the identification of red flags. Second, faculty objectivity is critical. Faculty should avoid personalizing students cheating. Typically, students are cheating to get a better grade, versus "get the teacher." Investigations to "look for" evidence or "to get them" is not objective. Extending the example of the two online students submitting work from the same IP address, might reveal they completed all work at the same time of the day/night. Although somewhat condemning, further investigation might reveal they work and attend school during the same hours, leaving the same hours in which to complete online work.

Third, a critically important component of the investigation is the support of supervisors or administrators in the academic chain of command or others in the institutional environment responsible for academic honesty violations. Fourth, faculty should present evidence objectively and with openness to questions from institution personnel. Above all else, adherence to the institution's written policies and process for investigating acts of academic dishonesty is critical.

#### Follow-Up

Albrecht et al. (2009) note that perpetrators fear fraud investigations because of the damage caused to one's reputation at work, in the community, and with their family.

Similarly, Diekoff et al. (1996) reports students indicate a fear of getting caught as a deterrent to cheating. In addition to serving as a prevention method, following up on acts of academic dishonesty sends a confirming message to students that cheating will not be tolerated, consequences to cheating exist, and consequences will be enforced. Consequences of cheating should appear on the course syllabi and should be adhered to for confirmed cheating incidents.

Vance and Jimenez-Angueira (2014) indirectly imply that faculty should penalize dishonest students, indicating that failure to do such could be viewed as violating the profession's Code of Professional Conduct. Others, possibly disenchanted with the value of the current ethics-type course suggest training that shifts the focus from codes of conduct sessions to ethical situations (Mastracchio et al. 2015).

### ISSUES TO ATTACKING ACADEMIC DISHONESTY

Possibly one of the biggest issues to attacking academic dishonesty is the willingness of administrators to acknowledge problems exist and work to minimize the extent to which academic dishonesty exists. This issue is presented as a reality, a reality in which to resolve, not brush under the carpet. Administrator support in modeling appropriate behavior and supporting consequences are both critical. Administrators likely model appropriate behavior; however, imposing consequences may be an issue. Initial efforts to implement an institution-wide academic honesty program (whereby offenders will face consequences) or attack on academic dishonesty may result in numerous student appeals and possibly parents visiting administrators' offices. Care must be taken when handling academic dishonesty in order to prevent reduced enrollments that may result from "news of academic fraud" appearing as headlines in the local newspapers.

A separate issue involves the investment of faculty and administrator time to identify the red flags, investigate, interview alleged offenders, and make the determination that academic honesty was actually breached. Follow-up time investments include written reports documenting due process afforded to the student and adherence to the university-approved process.

### SUMMARY

Various pressures, opportunities, and the ability to rationalize serve as the foundation for students to commit academic fraud. This very act comes at the expense of not only the integrity of the academy, but at the expense of the student's integrity.

This paper proposes a comprehensive framework for attacking academic fraud (cheating). Based on the corporate fraud literature, the framework consists of prevention, detection, investigation, and follow-up. As a pre-cursor to the attack on academic dishonesty, academic dishonesty must be clearly defined and the environment evaluated.

This environment includes the tone at the top, or the tone of administrators within the higher-institution environment. These administrators and faculty must walk the walk, and talk the talk. They must support efforts to eradicate academic dishonesty to ensure a successful program. Policies and programs that discourage academic dishonesty (beyond a printed code of student conduct that appears somewhere on the institution's website) should be in place.

Prevention controls, in addition to the tone at the top and specific course controls, to prevent cheating include honor codes, whistleblower hotlines, and academic training for students, faculty, and administrators. In addition, consequences should be well-known and implemented when proven acts of academic dishonesty emerge. Faculty should be mindful of detecting red flags and investigate when appropriate. The investigation should be conducted with an objective mindset and conducted in accordance with institution policy. Finally, following-up on the identified academic cheating incident should result in imposed consequences.

## FUTURE RESEARCH

Several research ideas emerge from the proposed framework presented in this study. The results of a study to develop a universally-acceptable definition of academic dishonesty would prove useful as institutions implement a sound attack on academic dishonesty. Specific methods to prevent online cheating, an area more susceptible to cheating would be beneficial to the academy. Research into training methods for students, faculty, and administrators would lead to ideas for academic integrity training programs. A longitudinal study of students that complete training programs specifically targeting academic integrity and institutions that implement such programs would add validity, or not, to the use of training programs. These studies might follow students as they graduate and enter the workforce.

A study of faculty, across institutions, perceptions of administrative support when pursuing acts of academic honesty violations would be enlightening, especially given the evidence that deans of colleges of business underestimate the level of academic dishonesty. A comparison of faculty and other administrators in colleges/universities with and without academic honor codes might also prove valuable.

An investigation of institutions' student conduct officers and their methods for addressing academic fraud, the percentage of the student population in which cases were reported, the consequences imposed, and whether repeat offenders were tracked and/or addressed would be of interest.

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